

Message Text

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PAGE 01 STATE 129526
ORIGIN SCSE-00

INFO OCT-01 AF-10 ARA-10 EA-09 EUR-12 NEA-10 TRSE-00
SCA-01 L-03 SIG-02 MMO-04 EB-07 IO-14 ISO-00
/083 R

DRAFTED BY SCA/SCS/RDBELT /AML
APPROVED BY SCA/SCS:AAGISE
IRS/CHRISTIE (IN SUBS)
-----061517Z 083974 /40

P 061456Z JUN 77
FM SECSTATE WASHDC
TO ALL DIPLOMATIC AND CONSULAR POSTS PRIORITY

UNCLAS STATE 129526

INFORM CONSULS

E.O. 11652: N/A

TAGS: CFED, EFIN, US

SUBJECT: CHANGE IN U.S. TAX LAW AFFECTING U.S. CITIZENS
WORKING OVERSEAS -
REF: STATE 115543

1. DUE TO THE DELAYED ENTRY INTO FORCE OF THE 1977 TAX
REFORM ACT, IT IS UNLIKELY THAT ALL POSTS WILL HAVE ON
HAND OR HAVE RECEIVED THE RECENTLY POUCHED COPIES OF THE
CORRECT FORMS TO USE IN FILING 1976 TAX RETURNS OR IN
SU ITTING REQUESTS FOR REFUNDS. (SEE REFTEL)

2. SINCE THE JUNE 15 DEADLINE FOR FILING 1976 TAX RETURNS
FOR TAXPAYERS RESIDING ABROAD IS FAST APPROACHING, TAX-
PAYERS WHO HAVE NOT YET FILED PENDING RECEIPT OF THE
CORRECT FORMS SHOULD FILE ASAP USING THE FORMS AVAILABLE.
BY DOING THIS THEY WILL AVOID THE LATE FILING PENALTY.

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3. IRS IS MAKING THE NECESSARY CORRECTIONS ON FOREIGN
FILED TAX RETURNS AND CONTACTS THE INDIVIDUAL REGARDING
ADJUSTMENTS OR NEED FOR OTHER INFORMATION. IN DOING THIS
IRS ALSO SENDS OUT COPIES OF THE NEW OR CORRECT FORMS.
TAXPAYERS SHOULD ALSO BE REMINDED THAT THEY HAVE THREE YEARS
IN WHICH TO FILE AN AMENDED RETURN. VANCE

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAX LAW
Control Number: n/a
Copy: SINGLE
Sent Date: 06-Jun-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977STATE129526
Document Source: CORE
Document Unique ID: 00
Drafter: SCS/RDBELT /AML
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770200-1264
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t19770687/aaaacxxw.tel
Line Count: 61
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 45383984-c288-dd11-92da-001cc4696bcc
Office: ORIGIN SCSE
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 77 STATE 115543
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 25-Oct-2004 12:00:00 am
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 2261462
Secure: OPEN
Status: NATIVE
Subject: CHANGE IN U.S. TAX LAW AFFECTING U.S. CITIZENS WORKING OVERSEAS -
TAGS: CFED, EFIN, US, XX
To: ALL POSTS
Type: TE
vdkgvwkey: odbc://SAS/SAS.dbo.SAS_Docs/45383984-c288-dd11-92da-001cc4696bcc
Review Markings:
Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
22 May 2009
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 22 May 2009